



**Commission on National
and Community Service**

Expenditure Report Instructions

AmeriCorps program staff must follow the instructions below when submitting an interactive expenditure report in the New York State Contract Management System (CMS). An AmeriCorps expenditure report, or claim, is an interactive form in CMS. AmeriCorps programs submit expenditure reports quarterly based on their AmeriCorps reporting schedule. Quarterly expenditures must be entered in only the “Current Expenditures” column. CMS automatically populates a program’s budget lines and calculates a program’s quarterly balance.

The following are **required attachments** that must be uploaded as a PDF with each expenditure report.

A. Expenditure Report Cover Sheet

This cover sheet is required for each expenditure report and serves as a reference to all expenses claimed. The template is available on the Commission’s website: www.newyorkersvolunteer.ny.gov.

Other Federal Funds used as match are also reported on this form. For the Other Federal Funds used as match information, select Yes/No in Cell F7. If the answer to this question is “Yes”, then fill out the required information at the bottom of the form in the Other Federal Funds as Match section.

NOTE: As the Other Federal Funds information is gathered on this form, there is no need to upload the previously used form.

At the bottom of the Expenditure Report Cover Sheet, for the current quarter, input Program Income into cell C37; cash in cell C38; In-Kind donations in cell C39; funding secured during the quarter from foundations or other eligible sources in cell C40; and any Other Federal Funding in cell C41. The total in cell C42 must equal the total in cell D36. Cumulative Program Income earned must be reported in cell C44, and Cumulative Program Income used for match must be reported in C45. The amount in cell C46 is excess program income. Excess Program Income must be reported and discussed with your program administrator.

NOTE: Program income is revenue earned as a direct result of activities funded under the grant. Revenue received from other sources to support the program that does not result from the grant activities is not considered Program Income. Program Income must be used for the purposes of the grant



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and may be used to cover costs allowed for the federal and non-federal shares of the grant. During the project period, Program Income may not be used by the grantee for organizational purposes.

B. AmeriCorps Member Activity Report

New York State AmeriCorps programs must submit a report detailing member enrollment and progress during the reporting period with each Expenditure Report. Member Activity Report information must match information in the AmeriCorps portal. The report must include the following information:

- Member names
- Member slot types (Full Time, Half Time, etc.)
- Enrollment status (active, suspended, exited)
- Hours completed to date
- Percent of total hours completed
- Expected completion date

C. Miscellaneous Fiscal Backup

Programs must submit supporting documentation to verify all expenditures claimed for both the federal and grantee, or match, share. Programs must upload as PDF one complete file per line item claimed or reported. Programs should also follow the naming conventions for each line item as recommended by the Commission.

To be reimbursed for allowable expenses, programs must provide evidence that costs were both incurred and paid during the quarter or reporting period. Generally, this documentation will take the form of:

- A copy of a cancelled check, an electronic copy, or other documentation supporting that the transaction was executed, for example, bank statements, electronic references, etc. All copies of cancelled checks submitted should include both the front and back of the check. If the back of the check is not available, a copy of the respective bank statement or online statements can be substituted. (Reimbursement of wages and fringe benefits must be based on records that accurately reflect the work performed. See Personnel Expenses below).
- Submission of a credit card statement is not sufficient documentation of an incurred and paid cost unless the program can provide supporting documentation, such as a contract, purchase receipt, or invoice, and a subsequent statement



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verifying the account balance was paid in full no later than 90 days after the period of performance end date.

If the credit card account carries a balance, only the pro-rated portion of the expenditure in relation to the outstanding balance will be allowed.

Acceptable Supporting Documentation and Naming Conventions by Expense Category

Personnel Costs

Naming convention: StaffPersonnelQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Information is needed that substantiates the amount paid to the employee. Documentation must include proof the amount paid and proof that the employee received the payment. Typical documentation for salaries and wages includes:

- Payroll register or journal for personnel assigned to the grant

Personnel Fringe Benefits

Naming convention: StaffFringeBenefitsQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Program budgets generally reflect an estimated fringe calculation; however, each program must have supporting documentation for actual amounts charged. Typical documentation includes:

- Health insurance receipts and other benefits-paid invoices, and/or
- A cost allocation plan of how benefits were equitably distributed

Staff and Member Travel

Naming convention: StaffTravelQXY and MemberTravelQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Typical travel documentation may include:

- Travel authorization, if required
- Agenda of event attended



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- Original paid travel-related receipts or invoices
- Per diem rates
- Mileage calculations (indicating location and reason for travel)
- Travel reimbursement requests
- Reconciliation of advances to payments
- Site visit reports

Equipment

Naming convention: EquipmentQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals or exceeds the lesser of the capitalization level established by the organization or \$5,000. Equipment expenditures must be approved in a program's budget before a program purchases equipment.

Supporting documentation may include:

- Paid invoices/receipts that clearly show amount claimed/reported
- Proof of payment (cancelled check)
- If used to allocate expense, clear allocation methodology that demonstrates consistency of treatments

Supplies

Naming convention: SuppliesQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Paid invoices/receipts that clearly show amount claimed/reported
- Proof of payment (cancelled check)
- If used to allocate expense, clear allocation methodology that demonstrates consistency of treatments
- Uniform treatment of costs for federally financed and other activities within the organization

Contractual/Consultant Services



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Naming convention: Contractual_ConsultantQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Paid invoices/receipts that clearly show amount claimed/reported
- Proof of payment (cancelled check)
- If used to allocate expense, clear allocation methodology that demonstrates consistency of treatments
- Copy of contract or agreement with contractor or consultant

Staff and Member Training

Naming convention: StaffTrainingQXY or MemberTrainingQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Paid invoices/receipts that clearly show amount claimed/reported
- Copy of training agenda
- Proof of attendance, such as a sign-in sheet

Evaluation

Naming convention: EvaluationQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Paid invoices/receipts that clearly show amount claimed/reported
- Proof of payment (cancelled check)
- Consultant agreement
- If used to allocate expense, clear allocation methodology that demonstrates consistency of treatments
- Other relevant documentation, such as salary documentation if evaluation was conducted in-house

Other Program Expenses

Naming convention: OtherExpensesQXY (X = Quarter or period, and Y = either F for federal share or M for match share)



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Supporting documentation may include:

- Paid invoices/receipts that clearly show amount claimed/reported
- Proof of payment (cancelled check)
- If used to allocate expense, clear allocation methodology that demonstrates consistency of treatments

Corporation-sponsored Meetings

Naming convention: CorpMeetingsQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Paid invoices/receipts that clearly show amount claimed/reported
- Proof of payment (cancelled check)
- If used to allocate expense, clear allocation methodology that demonstrates consistency of treatments

Member Living Allowance

Naming convention: MemberLivingAllowanceQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Member listing
- Calculation verifying living allowance paid
- Payroll records

Member Support Costs

Naming convention: MemberSupportCostsQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Member listing applicable to charges claimed
- Calculation verifying amount(s) claimed
- Invoices for benefits paid (with members listed)



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Administrative Expense (Indirect Costs)

Naming convention: AdminExpensesQXY (X = Quarter or period, and Y = either F for federal share or M for match share)

Supporting documentation may include:

- Copy of a federally negotiated rate letter
- Calculation verifying amount claimed